

INDIANA INSTRUCTIONS

ATTENTION: HMO's only, as of 1/24/05, there have been changes to the Plan for Receivership form per a new rule effective 2/4/05.

1. Foreign Insurance Companies (excluding HMOs and Accredited Reinsurers) are no longer required to submit a hard copy or diskette of their Annual or Quarterly Statements to Indiana as of year end 2002. Some state specific items are required electronically (see checklist).
2. All annual statements must be typewritten and properly bound, loose leaf sheets or pencil copies will not be accepted. Companies that have a software package may print their statements provided they are in the NAIC format. Any statements received that do **not** follow the preceding specifications, may be returned and be subject to penalty. Pursuant to IC 27-1-3-13, annual and quarterly statements must be prepared in accordance with NAIC Annual Statement Instructions.
3. Changes to the 2005 Annual Statement as the result of correspondence with this Department, or due to the requirements of other Departments of which this Department has been notified, should be taken into consideration in preparing the 2005 Annual Statement.
4. Changes resulting from a Department Examination must be reflected in the Annual Statement.
5. Indiana stock companies must comply with Rules 11 & 12 issued in 1966.
6. Statement of Condition – Section 2 - Indiana Code 27-1-18-5:
At the time of filing its annual statement, an alien or foreign company shall submit, on a form prescribed by the department, a condensed statement of its assets and liabilities as of December 31 of the preceding year. If the department, on examination of such statement, determines from information available to it that it is true and correct, it shall cause such statement to be published in a newspaper in this state selected by the department. In the event the department determines that the statement submitted by a company is inaccurate or incorrect, it shall, after giving the company notice to the proposed changes and an opportunity to be heard, certify the corrected statement and proceed with its publication as above provided. The company shall bear the expenses of the publication, but in no event shall an amount exceeding forty dollars (\$40) be charged for such publication.
7. P&C companies and/or life companies that file a Health blank shall continue to file the supplements for the type of company they are licensed as. P&C = p&c supplements; Life = life supplements; HMO/LSHMO = health supplements.
8. Detailed filing instructions are attached.

	NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS, Excluding premium tax & filing fees)	
A	Required Filings Contact Person:	www.in.gov/idoi/statements/AnnualFilings.html , Kathy Mathis at 317-232-1991 or kmathis@doi.state.in.us
B	Mailing Address (Domestic Co's , Domestic & Foreign HMO's and Accredited Reinsurers): Email Address for Foreign Company submissions:	Attn: Financial Services Indiana Department of Insurance 311 W. Washington St., Suite 300 Indianapolis, IN 46204-2787 fnclsvcs@doi.state.in.us Email the documents to email address shown above, with NAIC#, and name of company on the subject line. In the body of the email please include a contact person, their email address and phone number.
C	Mailing Address for Filing Fees:	Bank Lock Box Indiana Department of Insurance Post Office Box 636 Indianapolis, IN 46206-0636 All items must be mailed U.S. mail. Postal Express, Priority Mail & Certified Mail is also accepted. All filings must be physically <u>received</u> at the P.O. Box no later than the due date. Debra Graves, 317-232-1993
D	Mailing Address for Premium Tax Filings & Payments: Annual due: 3/1 (title due 3/15) Quarterly due: 4/15, 6/15, 9/15, 12/15	Bank Lock Box Indiana Department of Insurance Post Office Box 577 Indianapolis, IN 46206-0577 All items must be mailed U.S. mail. Postal Express, Priority Mail & Certified Mail is also accepted. All filings must be physically <u>received</u> at the P.O. Box no later than the due date. Debra Graves, 317-232-1993
E	Delivery Instructions:	All filings (excluding premium tax & filing fees) must be postmarked no later than the indicated due date. If the due date falls on a weekend or holiday, then the deadline is extended to the next business day.
F	Late Filings:	Annual Statement: Per IC 27-1-20-21.2, a \$500 late fee may be assessed if the Annual Statement is not received in our office on or before March 1 (postmark date accepted). Premium Tax: The penalty for non-filing is \$100 per day. The interest penalty for late filing is 1% of the payment due for each month or part of a month. (Penalty based on received date not postmark date) Audited Financial: Per IC 27-1-3.5-16, a \$50 per day fee will be assessed if the Audited Financial Statements are not received by June 1.
G	Original Signatures:	Annual Statements, Actuarial Opinions, Quarterly Statements, Risk Based Capital Report, Holding Company Registration Statements, and Trusteed Surplus Statements must have an original signature.
H	Signature/Notarization/Certification	Annual Statements, Quarterly Statements, Holding Company Registration Statements, and Trusteed Surplus Statements must have an original notarization. Statement shall be verified by the oaths of the president or a vice president and the secretary or an assistant secretary of the company, per IC 27-1-20-21.
I	Amended Filings:	Amended items must be filed within 10 days of their amendment, along with an explanation of the amendments. Signature requirements for the original filing should be followed for any amendment.

J	Exceptions from normal filings:	<p>All exemptions or extensions for Actuarial Opinion and requests for Consolidated Audited Financial filing must be submitted by December 1st. Per IC 27-1-3.5-6, extensions for Audited Financials must be filed 10 days before the due date. Per IC 27-1-3.5-11 and IC 27-13-8-2(c), Notification of Adverse Financial Condition is due 5 business days after receipt of the accountant's report. All requests for exemptions or extensions, and the notification of adverse financial condition must be sent to:</p> <p>Connie Ridinger Chief Examiner Indiana Department of Insurance 311 W. Washington St., Suite 300 Indianapolis, IN 46204-2787</p>
K	Bar Codes (State or NAIC)	Please follow the Instructions in the NAIC Annual Statement Instructions.
L	NONE Filings:	File as "NA" if the form does not apply or as "NONE" if there is nothing to report.
M	Filings added, discontinued or modified materially since last year:	<p><u>Added Forms:</u></p> <p><u>Discontinued Forms:</u> Small Employer Insurer Voluntary Reinsurance Program</p> <p><u>Modified forms:</u> "Basket Clause" Investments Form Foreign Investments, Mortgage-Backed and Asset-Backed Securities Report</p>
N	Blank State Forms:	www.in.gov/idoi/companyinfo/AnnualFilings.html , Kathy Mathis at 317-232-1991 or kmathis@doi.state.us
O	Blank NAIC Forms:	http://www.naic.org/fast/software_vendors.htm
P	Annual & Quarterly Statement and Form B & C preparation only contact:	<p>Amanda Denton (Life & Health, Fraternal and Title) 317-233-9514 Melissa Malcom (Health, HMO & LSHMO) 317-232-1369 Dan Benefiel (P&C) 317-232-5246</p>
Q	Supplements:	Place all supplements in a 9 x 12 envelope inside the front cover of the Annual Statement. <u>DO NOT STAPLE OR GLUE ANYTHING TO THE INSIDE COVER OR JURAT PAGE OF THE ANNUAL STATEMENT.</u>
R	Exemptions/Designation	Please refer to IC 27-1-3.5-14 for exemptions or IC 27-1-3.5-8 for designation.
S	<p>Mailing address for one copy of the Indiana Comprehensive Health Insurance Association Exhibit:</p> <p>Contact for questions:</p>	<p>Indiana Comprehensive Health Insurance Association Do not send to IDOI Attn: Client Accounting 4550 Victory Lane P. O. Box 33730 Indianapolis, IN 46203 Phone (317) 614-2018 FAX (317) 614-2011</p>
T	Domestic Companies:	Where 2 copies of supplements are required, <u>each statement</u> should contain the required supplements. The duplicate statement should be marked "DUPLICATE".
U	Statement of Condition:	Electronic signatures must appear at the bottom of the document. The officers shall sign the filing by placing an X by his or her name as this will serve as an electronic signature. Prepare and email the form in accordance with the instructions in Note B.
V	Supplemental Report #2	Complete an additional Report #2 from the NAIC blank for POS business only.
W	RBC Exemptions	If HMO/LSHMO has less than 1) 1 million in premium or 2) 1,000 members the Company may submit a written request for exemption from RBC filing requirement by 2/1/2003 4.
X	CPA Qualification Letter	CPA qualification letter is required for HMO's or LSHMO's per NAIC Annual Statement Instructions.

Y	Report of Significant Deficiencies in Internal Controls	The internal control letter is required, whether or not deficiencies in internal control were noted. If the internal control letter was not issued by the auditor, please indicate so in a cover letter to be included with the audited financial statement.
Z	Regulatory Asset Adequacy Issues Summary	This summary is required by 760 IAC 1-57-9(e) for all life and fraternal companies. The requirements of the filing are described in 760 IAC 1-57-9(h). Domestic Companies are required to submit hard copies. Foreign Companies please email to adenton@doi.state.in.us with NAIC#, and name of company on the subject line. In the body of the email please include a contact person, their email address and phone number.
AA	Actuarial Opinion Summary	Required for P&C companies.

TITLE COMPANIES

COMPANY NAME: _____ NAIC Company Code: _____
 Contact: _____ Telephone: _____
 REQUIRED FILINGS IN THE STATE OF: Indiana Filings Made During the Year 2006

(1) Check- List	(2) Line #	(3) REQUIRED FILING FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC	State			
		I. NAIC FINANCIAL STATEMENTS						
	1	Annual Statement (8 1/2" x 14")	2	1	xxx	3/15	NAIC	A-E,G-Q,T
	1.1	Printed Investment Schedule detail (Pages E01-E25)	2	1	xxx	3/15	NAIC	A-E,G- Q,T
	2	Quarterly Financial Statement (8 1/2" x 14")	2	1	xxx	5/15, 8/15, 11/15	NAIC	A,B,E,G- P,T
		II. NAIC SUPPLEMENTS						
	11	Investment Risk Interrogatories	2	1	xxx	4/1	NAIC	A,B,E,L,Q,T
	12	Management Discussion & Analysis	2	1	xxx	4/1	Company	A,B,E, L,Q,T
	13	Schedule SIS	2	N/A	N/A	3/15	NAIC	A,B,E, L,Q,T
	14	Statement of Actuarial Opinion	2	1	xxx	3/15	Company	A,B,E, L,Q,T
	15	Supplemental Compensation Exhibit	2	N/A	N/A	3/15	NAIC	A,B,L,Q
	16	Supplemental Schedule of Business Written By Agency	2	1	xxx	4/1	NAIC	A,B,E, L,Q,T
		III. ELECTRONIC FILING REQUIREMENTS						
	30	Annual Statement Electronic Filing	xxx	1	xxx	3/1	NAIC	
	31	March .PDF Filing	xxx	1	xxx	3/1	NAIC	
	32	Supplemental Electronic Filing	xxx	1	xxx	4/1	NAIC	
	33	Supplemental .PDF Filing	xxx	1	xxx	4/1	NAIC	
	34	Quarterly Electronic Filing	xxx	1	xxx	5/15, 8/15, 11/15	NAIC	
	35	Quarterly .PDF Filing	xxx	1	xxx	5/15, 8/15, 11/15	NAIC	
	36	June .PDF Filing	xxx	1	xxx	6/1	NAIC	
		IV. AUDITED FINANCIAL STATEMENTS						
	51	Accountants Letter of Qualifications	2	N/A	N/A	6/1	Company	B,E
	52	Audited Financial Statements	2	1	xxx	6/1	Company	B,E,F,J,Y
	53	Audited Financial Statements Exemption Affidavit	2	N/A	N/A	6/1	Company	B,E,F,J,R
	54	Independent CPA	2	N/A	N/A	see Note R	Company	B,R
	55	Notification of Adverse Financial Condition	2	N/A	N/A	see Note J	Company	B,J
	56	Report of Significant Deficiencies in Internal Controls	2	N/A	N/A	8/1	Company	B,E,Y
	57	Request for Exemption to File	2	N/A	N/A	12/1/2005	Company	B,J,R
		V. STATE REQUIRED FILINGS						
	101	Filings Checklist (with Column 1 completed)	2	1	xxx	3/15	State	T
	102	Basket Clause	2	0	N/A	3/15	State	A,B,E,L,P,M, N,Q,T
	103	Holding Company Registration Statement (Rule 15.1, Form B & C)	xxx	xxx	N/A	3/15	Company	B,E,G,H,P
	105	Premium Tax	1		1	3/15,4/15,6/15, 9/15,12/15	State	D,F,N
	106	State Filing Fees (Indiana Fee & Retaliatory Fee Statement)	1		1	3/15	State	C,N

*If XXX appears in this column, this state does not require this filing, if hard copy is filed with the state of domicile and the NAIC and if the data is filed electronically with the NAIC. If N/A appears in this column, the filing is required with the domiciliary state.

**If Form Source is NAIC, the form should be obtained from the appropriate vendor.